



Indonesia Tax Alert March 2020

Tax Court Service Hours for the Period of 17 March 2020 up to 3 April 2020

In the effort to contain the outbreak of Corona Virus Disease 2019 (COVID-19) in Indonesia, the Government is encouraging people to work from home ("WFH"). This WFH program applies to some government institutions, including the tax court and the Directorate General of Tax ("DGT").

Head of Tax Court issued a Circular Letter Number SE-01/PP/2020 on 16 March 2020, as amended by Circular Letter Number SE-02/PP/2020 on 18 March 2020, which informs that the following services from the Tax Court will be postponed/temporarily ceased from 17 March 2020 until 3 April 2020:

1. Tax court hearings;
2. Receipt of appeal and/or lawsuit request letters;
3. Receipt of judicial review request letters;
4. Helpdesk services beside requests for appeals/lawsuit and judicial review; and
5. Delivery of tax court decision letters and judicial review decision letters.

Further, the period of 17 March 2020 until 3 April 2020 will not be accounted for in determining the deadlines related to the filing of tax appeals/lawsuits/judicial reviews. This is also applicable for the delivery of tax court decision letters and judicial review decision letters.

In this issue:

1. [Tax Court Service Hours for the Period of 17 March 2020 up to 3 April 2020](#)
2. [DGT Service Hours during WFH Period](#)

DGT Service Hours during WFH Period

On 15 March 2020, the DGT issued Circular Letter Number SE-13/PJ/2020 ("SE-13") to govern the DGT's service hours during WFH period (i.e. starting from 16 March 2020 until 5 April 2020).

During the WFH period, the vertical units of the DGT still operate as usual, but services that require direct contact between the DGT officials with taxpayers is temporarily halted. These include services provided in:

1. Integrated Service Desk (*Tempat Pelayanan Terpadu* or TPT) in all tax offices;
2. Service Desk Outside Tax Office (*Layanan di Luar Kantor* or LDK), e.g., Tax Corner (*pojok pajak*), Tax Mobile Service (*mobil pajak*);
3. One Door Integrated Service (*Pelayanan Terpadu Satu Pintu*), such as Public Service in Malls (*Mal Pelayanan Publik* or MPP);
4. Other places.

Value Added Tax ("VAT") restitution counters in airports still operate with certain limitations.

Furthermore, SE-13 provides the following details of guidance:

Type of tax or services	Services during WFH period
Individual Annual Income Tax Return (<i>SPT OP</i>) submission for Fiscal Year 2019	<ol style="list-style-type: none">1. Individual taxpayers are encouraged to submit their tax returns through online system.2. The deadline for payment and submission is extended to 30 April 2020 without penalty for late payment and late submission.
Corporate Annual Income Tax Return (<i>SPT Badan</i>) whose submission deadline falls during the WFH period	SE-13 is silent on this matter. As such, it appears that the deadline for submission of Corporate Annual Income Tax Returns whose deadline falls during WFH period remains the same.
Reporting	Taxpayers are encouraged to submit their tax returns through online system or through post office.
Deadline for monthly tax return submission	Deadline for submission of withholding tax returns for tax period February 2020 is extended to 30 April 2020; except for VAT return.
Deadline for monthly tax payment	No change.
Tax administrative services (e.g. Tax Exemption Certificate (<i>Surat Keterangan Bebas</i> or SKB), overbooking request, etc.), which have been submitted prior to SE-13 stipulation	Requests will be processed without direct contact with taxpayers.
Tax supervision, audit, collection, enforcement, and objection	Points to be concerned: <ol style="list-style-type: none">1. Communication is encouraged by call or email (without direct contact with taxpayers).2. No Tax Audit Notification Letter (<i>Surat Perintah Pemeriksaan</i> or "SP2") will be issued or delivered during the WFH period, except for delivery of SP2 for tax overpayment.3. Tax audit closing conference is encouraged to be held through video teleconference. Closing conference acknowledgment letter can be signed and corresponded by mail or each party may present their own approval or rejection statement letter.
Active tax collection activities	Activities are temporarily ceased, unless the tax arrears are close to statute of limitation.
Other activities	Activities requiring direct contact with taxpayers are to be temporarily ceased.

For more details, please refer to the relevant circular letters mentioned above.

Contact Persons

Questions concerning any of the subjects or issues contained in this newsletter should be directed to your usual contact in our firm, or any of the following Tax Partners:

Melisa Himawan Tax Managing Partner	Business Tax	mehimawan@deloitte.com
Ali Mardi Djohardi	Business Tax	alimardi@deloitte.com
Balim	Transfer Pricing	bbalim@deloitte.com
Cindy Sukiman	Business Tax	csukiman@deloitte.com
Dionisius Damijanto	Business Tax	ddamijanto@deloitte.com
Heru Supriyanto	Business Tax	hsupriyanto@deloitte.com
Irene Atmawijaya	Global Employer Services and Business Process Solutions	iatmawijaya@deloitte.com
John Lauwrenz	Business Tax and Merger & Acquisition	jlauwrenz@deloitte.com
Ratna Lie	Business Tax and Business Process Solutions	ratnalie@deloitte.com
Roy David Kiantiong	Transfer Pricing	rkiantiong@deloitte.com
Roy Sidharta Tedja	Business Tax, Indirect Tax and Business Process Solutions	roytedja@deloitte.com
Shivaji Das	Transfer Pricing	shivdas@deloitte.com
Turmanto	Business Tax and Global Trade Advisory (Customs)	tturmanto@deloitte.com
Yan Hardyana	Business Tax	yhardyana@deloitte.com

Deloitte Touche Solutions

The Plaza Office Tower, 32nd Floor

Jl. M.H. Thamrin Kav 28-30

Jakarta 10350, Indonesia

Tel: +62 21 5081 8000

Fax: +62 21 2992 8303

Email: iddttl@deloitte.com

www.deloitte.com/id



Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited (“DTTL”), its global network of member firms, and their related entities (collectively, the “Deloitte organisation”). DTTL (also referred to as “Deloitte Global”) and each of its member firms and related entities are legally separate and independent entities, which cannot obligate or bind each other in respect of third parties. DTTL and each DTTL member firm and related entity is liable only for its own acts and omissions, and not those of each other. DTTL does not provide services to clients. Please see www.deloitte.com/about to learn more.

Deloitte is a leading global provider of audit and assurance, consulting, financial advisory, risk advisory, tax & legal and related services. Our global network of member firms and related entities in more than 150 countries and territories (collectively, the “Deloitte organisation”) serves four out of five Fortune Global 500® companies. Learn how Deloitte’s approximately 312,000 people make an impact that matters at www.deloitte.com.

Deloitte Asia Pacific Limited is a company limited by guarantee and a member firm of DTTL. Members of Deloitte Asia Pacific Limited and their related entities, each of which are separate and independent legal entities, provide services from more than 100 cities across the region, including Auckland, Bangkok, Beijing, Hanoi, Ho Chi Minh City, Hong Kong, Jakarta, Kuala Lumpur, Manila, Melbourne, Osaka, Shanghai, Singapore, Sydney, Taipei, Tokyo and Yangon.

About Deloitte Indonesia

In Indonesia, services are provided by Deloitte Touche Solutions and its subsidiaries and affiliates.

This communication contains general information only, and none of Deloitte Touche Tohmatsu Limited (“DTTL”), its global network of member firms or their related entities (collectively, the “Deloitte organisation”) is, by means of this communication, rendering professional advice or services. Before making any decision or taking any action that may affect your finances or your business, you should consult a qualified professional adviser.

No representations, warranties or undertakings (express or implied) are given as to the accuracy or completeness of the information in this communication, and none of DTTL, its member firms, related entities, employees or agents shall be liable or responsible for any loss or damage whatsoever arising directly or indirectly in connection with any person relying on this communication. DTTL and each of its member firms, and their related entities, are legally separate and independent entities.